

Department of the Treasury -- Internal Revenue Service  
**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) June 17, 2013.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer  
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$8,528.82	01/01/2013	Oswego County Clerks 46 East Bridge Street Oswego NY 13126 01/01/2013	Oswego Tax Collector 46 East Bridge Street Oswego NY 13126	05/23/2013
Mortgage	\$19,652.04	02/12/1997	Oswego County Clerks 46 East Bridge Street Oswego NY 13126 03/11/997	HSBC Bank NA PO Box 2013 Buffalo NY14240	05/23/2013
Notice of Federal Tax Lien	\$306,736.40	04/14/2010 07/26/2010 09/28/2012	Oswego County Clerks 46 East Bridge Street Oswego NY 13126 04/28/2010 08/02/2010 10/09/2012	Internal Revenue Service 300 South State Street Syracuse NY 13202	05/23/2013

Name	JOHN M. KENNEY	Signature	Date 06/17/2013
Title	PROP AP & LIQ SPEC-PALS		